

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 2

Central Excise Appeal No. 20734 of 2018

(Arising out of Order-in-Appeal No. BW-EXCUS-000-APP-116 to 118-17-18 dated 01.02.2018 passed by the Commissioner of Central GST & Central Excise (Appeals), Mysuru.)

M/s. Hindustan Coca-Cola Beverages Pvt. Ltd.

Plot No. 18, Bidadi Industrial Area,
Bidadi Hobli, Ramanagara Taluk
Ramanagara District – 562 109.

.....**Appellant(s)**

Versus

Commissioner of Central Tax,

Bengaluru West Commissionerate.

.....**Respondent(s)**

WITH

Central Excise Appeal No. 20735 of 2018

(Arising out of Order-in-Appeal No. BW-EXCUS-000-APP-116 to 118-17-18 dated 01.02.2018 passed by the Commissioner of Central GST & Central Excise (Appeals), Mysuru.)

M/s. Hindustan Coca-Cola Beverages Pvt. Ltd.

Plot No. 18, Bidadi Industrial Area,
Bidadi Hobli, Ramanagara Taluk
Ramanagara District – 562 109.

.....**Appellant(s)**

Versus

Commissioner of Central Tax,

Bengaluru West Commissionerate.

.....**Respondent(s)**

APPEARANCE:

Mr. Himayush Chopda, Authorized Representative for the Appellant.

Mr. Vinod Kumar Garhwal, Superintendent (AR) for the Respondent.

CORAM:

Hon'ble Mr. P.A. Augustian, Member (Judicial)

Hon'ble Mr. Pallela Nageswara Rao, Member (Technical)

Final Order Nos. 22142-22143 /2025

Date of Hearing: 10.09.2025

Date of Decision: 10.09.2025

PER: P.A. AUGUSTIAN

The issue in the present appeals is regarding classification of 'Minute Maid Nimbu Fresh' manufactured and cleared by the Appellant and whether the demand of duty confirmed by the Adjudication authority and penalty imposed on Appellant are sustainable or not. Appeal No. E/20734/2018 is for the period from January 2016 to December 2016 and Appeal No. E/20735/2018 is for the period from April 2015 to December 2015.

2. When the appeal came up for hearing, the Learned Counsel for the Appellant submits that similar issue was considered and appeal was allowed for the previous period by this Tribunal as per Final Order No. 21107-21108/2025 dated 24.07.2025 by following the decision of the Principal Bench in Appellant's own case, in Final order No. 74123/2019 dated 19.07.2019 wherein it held that:-

"4. The issue before us for consideration is whether Minute Maid Nimbu Fresh (MMNF) juice drink manufactured by the appellant is to be considered as 'Lemonade' and classifiable under Chapter 22021020 of the CETA, 1985 as alleged by the Department. We find that the issue has been considered by the Principal Bench of this Tribunal in the appellant's own case vide Final Order No.71423/2019 dated 19.07.2019. The Tribunal has held as follows:-

"2. The issue that arises for consideration in this appeal is as to whether the product "Minute Maid Nimbu Fresh" falls under Chapter Heading 2202 9020 or Chapter Heading 2202 1020 of the Central Excise Tariff Act, 1985.

3. This precise issue was referred to a Larger Bench in M/s. Brindaban Beverages Private Limited vs. Commissioner of Customs, Central Excise & Service Tax [Excise Appeal No.50661 of 2015 connected with two other Appeals] and

the Larger Bench while answering the reference held that the product "Minute Made Nimbu Fresh" is classifiable under Tariff Item 2202 9020 of the Central Excise Tariff Act, 1985.

4. The Commissioner (Appeals), however, classified it under Tariff Item 2202 1020 as "Lemonade"

5. As the Larger Bench while answering the reference has held that this product is classifiable under Tariff Item No.2202 9020 of the Central Excise Tariff Schedule under the category of "fruit pulp or fruit juice based drinks", it is not possible to sustain the order passed by the Commissioner (Appeals). It is therefore, set aside and the appeal is allowed."

5. Following the aforesaid precedent, we do not find merit in the impugned order and consequently, the same is set aside and the appeals are allowed with consequential relief, if any, as per law".

3. Learned Authorized Representative (AR) reiterated the findings in the impugned order.

4. Since the issue in the present appeals is covered by the decisions of this Tribunal for the previous period the impugned orders are unsustainable and liable to be set aside.

5. Accordingly, the impugned orders are set aside, and appeals are allowed with consequential relief, if any, in accordance with law.

*(Operative portion of the order was pronounced in Open Court
on conclusion of hearing.)*

(P. A. Augustian)
Member (Judicial)

(Pullela Nageswara Rao)
Member (Technical)

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